

**ADELAIDE HILLS COUNCIL AUDIT AND RISK COMMITTEE
MINUTES OF MEETING
MONDAY 20 OCTOBER 2025
63 MT BARKER ROAD STIRLING**

In Attendance

Members:

Cr Malcolm Herrmann	Presiding Member
Cr Leith Mudge	Council Member
David Moffatt	Independent Member
Pamela Lee	Independent Member
Natalie Simmons	Independent Member

In Attendance:

Greg Georgopoulos	Chief Executive Officer
Gary Lewis	Director Corporate Services
Skye Ludzay	Governance Officer
Bruce Smith	Manager Financial Services
Lauren Jak	Minute Secretary

Guests in Attendance:

Linh Dao	BDO Australia
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1. COMMENCEMENT

The meeting commenced at 6:00pm.

Acknowledgement of Country

Council acknowledges that we meet on the traditional Country of the Peramangk and Kaurna people. We pay our respects to Ancestors and Elders past and present as the Custodians of this ancient and beautiful land.

2. APOLOGIES/LEAVE OF ABSENCE

2.1 Apology

Nil

2.2 Leave of Absence

Nil

2.3 Absent

Nil

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3. MINUTES OF PREVIOUS MEETINGS

3.1 Audit and Risk Committee Meeting – 18 August 2025

Moved Pamela Lee
S/- Natalie Simmons

ARC48/25

That the minutes of the Audit and Risk Committee meeting held on Monday 18 August 2025, as supplied, be confirmed as an accurate record of the proceedings of that meeting.

Carried Unanimously

4. PRESIDING MEMBER'S OPENING REMARKS

The Presiding Member gave the following update to the Committee:

- Council approved the Audit and Risk Committee's recommendations to adopt the Public Interest Disclosure Policy, Fees and Charges Policy and Community Loans Policy.
- Supplementary elections have been completed with Richard Gladigau and Alex Trescowthick (Valleys Ward) and Lisa Clare Woolcock (Ranges Ward) being elected.
- Jan Clare Wisdom resigned in September, resulting in a Supplementary election for the position of Mayor being held with voting closing on 9 February 2026.

5. DELEGATION OF AUTHORITY

The Audit and Risk Committee operates in accordance with the relevant sections of the Local Government Act 1999, and its Terms of Reference.

6. DECLARATION OF CONFLICT OF INTEREST BY MEMBERS OF AUDIT AND RISK COMMITTEE

Nil

7. PRESENTATIONS, ACTION REPORT & WORKPLAN

External Auditors Independence – Exclusion of the Public and Staff

Moved Cr Leith Mudge
S/- Natalie Simmons

AC49/25

Pursuant to section 90(2) of the *Local Government Act 1999* the Audit and Risk Committee (the Committee) orders that all members of the public, except:

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– **Linh Dao, Auditor, BDO**

be excluded from attendance at the meeting for Agenda Item 7.2: (External Auditors Independence) in confidence.

The Committee is satisfied that it is necessary that the public, with the exception of Council staff in attendance as specified in (a) above, be excluded to enable the Committee to consider the verbal report at the meeting on the following grounds:

Section 90(3)(g) of the Local Government Act, the information to be received, discussed or considered in relation to this Agenda Item is matters that must be considered in confidence in order to ensure that the council does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty; the disclosure of which could reasonably be expected to breach Local Government regulations.

Accordingly, on this basis the principle that meetings of the Committee should be conducted in a place open to the public has been outweighed by the need to keep the information and discussion confidential.

Carried Unanimously

The Audit and Risk Committee met with the Auditor, Linh Dao, BDO, without Council staff present, to discuss the External Auditor's report and any issues arising from the audit.

6:45pm all Council staff returned to the meeting.

7.1 Auditors Completion Report 2025

**Moved Natalie Simmons
S/- David Moffatt**

The Audit and Risk Committee resolves: **ARC50/25**

- 1. That the report on the Auditors completion for 2025 be received and noted (7.1, 20 October 2025, Audit and Risk committee meeting).**

Carried Unanimously

With leave of the meeting the Presiding Member brought forward item 8.3 of the Agenda.

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8.3 2024-25 GPFS Financial Report

Moved Pamela Lee
S/- Natalie Simmons

ARC51/25

The Audit and Risk Committee resolves:

1. That the report on 2024-25 Annual Financial Statements and End of Year report be received and noted (8.3, 20 October 2025, Audit and Risk committee meeting).
2. That the Committee recommends to Council (8.3, 20 October 2025, Audit and Risk committee meeting):
 - a. That the Financial Statements present fairly in all material respects the financial position and the results of the operations of the Adelaide Hills Council, having reviewed the Financial Statements for 2024-25 as per Appendix 1.
 - b. That it is appropriate that the Management Representation Letter requested by the external auditor, as per Appendix 2, is signed by management.
 - c. That it notes the Certification of Auditor Independence as per Appendix 3 is signed by the Chief Executive Officer and the Presiding Member of the Audit Committee.
 - d. That it authorises the Chief Executive Officer and the Acting Mayor to certify the Financial Statements for 2024-25 in their final form.
3. To authorise the CEO to make minor editorial changes (8.3, 20 October 2025, Audit and Risk committee meeting).

Carried Unanimously

7.2 Action Report and Work Plan Update

Moved Pamela Lee
S/- Natalie Simmons

The Audit and Risk Committee resolves:

ARC52/25

1. To receive and note the Action Report and Work Plan Update (item 7.2, 20 October 2025, Audit and Risk Committee meeting).
2. To note the 2025 Action Report, October 2025, in Appendix 1 (item 7.2, 20 October 2025, Audit and Risk Committee meeting).
3. To adopt the 2025 Work Plan and Reporting Schedule in Appendix 2 (item 7.2, 20 October 2025, Audit and Risk Committee meeting).

Carried Unanimously

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8. REPORTS – DECISION ITEMS

8.1 Internal Audit Quarterly Update

Moved Pamela Lee
S/- Leith Mudge

ARC53/25

The Audit and Risk Committee resolves:

1. To receive, discuss and note the Internal Audit Quarterly Report (item 8.1, 20 October 2025, Audit and Risk Committee meeting).
2. To note the 3-Year Internal Audit Workplan in Appendix 1 (item 8.1, 20 October 2025 Audit and Risk Committee meeting).
3. To note the Audit Actions Progress Report in Appendix 2 (item 8.1, 20 October 2025 Audit and Risk Committee meeting).

Carried Unanimously

8.2 Director Corporate Services Update

Moved Natalie Simmons
S/- David Moffatt

ARC54/25

The Audit and Risk Committee resolves:

1. That the Director Corporate Services Update report be received and noted (8.2, 20 October 2025, Audit and Risk committee meeting).

Carried Unanimously

8.3 2024-25 GPFS Financial Report

Item 8.3 was considered earlier in the meeting.

8.4 Report on Financial Results Adelaide Hills Council

Moved David Moffatt
S/- Natalie Simmons

ARC55/25

The Audit and Risk Committee resolves:

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1. That the report on the end of year audited financial results for 2024-25 be received and noted (item 8.4, 20 October 2025, Audit and Risk committee meeting).

Carried Unanimously

8.5 Legal Fees

Moved Pamela Lee
S/- Leith Mudge

ARC56/25

The Audit and Risk Committee resolves:

1. That the Legal Fees Analysis 2024/25 report be received and noted (8.5, 20 October 2025, Audit and Risk committee meeting).
2. To recommend to Council that it notes the detailed breakdown of legal expenditure by department and matter, as set out in this report (8.5, 20 October 2025, Audit and Risk committee meeting).
3. To recommend to Council that (8.5, 20 October 2025, Audit and Risk committee meeting):
 - a. Council notes that legal expenses have risen by 66% or \$332k from FY 2024 to FY 2025
 - b. the CEO provides a report to the Audit and Risk Committee on legal fee expenditure on a quarterly basis in a form similar to that provided to the Audit and Risk committee at its meeting on 20 October 2025, up to and including the current financial year

Carried Unanimously

9. QUESTIONS WITHOUT NOTICE

Nil

10. CONFIDENTIAL ITEMS

Nil

11. NEXT MEETING

The next ordinary meeting of the Audit and Risk Committee will be held on Monday 17 November 2025 from 6.00pm at 63 Mt Barker Road, Stirling.

12. CLOSE MEETING

The meeting closed at 8:23pm.